

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Gerald G. Baker,**  
Petitioner-Appellant,

v.

**Polk County Board of Review,**  
Respondent-Appellee.

**ORDER**

**Docket No. 09-77-1129**  
**Parcel No. 320/01431-037-000**

On May 24, 2010, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant, Gerald G. Baker, requested that his appeal be considered without hearing. He was self-represented. The Board of Review designated Assistant County Attorneys, Ralph E. Marasco, Jr. and David Hibbard, as its legal representatives. Neither party submitted documentary evidence in addition to the certified record. The Appeal Board now having examined the entire record, and being fully advised, finds:

***Findings of Fact***

Gerald Baker, owner of property located at 900 27th Street, West Des Moines, Iowa, appeals from the Polk County Board of Review decision reassessing his property. According to the property record card, the subject property consists of a ranch dwelling having 3100 total square feet of living area, and a 2748 square-foot basement with 2040 square feet of finish. The property is also improved by a 664 square-foot patio and a 644 square-foot deck. The dwelling has an attached 880 square-foot garage and 608 square feet of veneer. It was built in 1986, and has a 2+05 quality grade classification. The improvements are situated on a 0.330 acre site. The real estate was classified as residential on the initial assessment of January 1, 2009, and valued at \$411,500, representing \$52,900 in land value and \$358,600 in improvement value.

Baker protested to the Board of Review on the ground the assessment was not equitable as compared with assessments of other like property in the taxing district under Iowa Code section 441.37(1)(a), and that the property is assessed for more than authorized by law under section 441.37(1)(b). He requested a reduction in total assessment to \$390,000. The Board of Review denied the protest stating, "The assessed value of this property was not changed because it was equitable with that of similar property in the area." The decision did not address the ground of over-assessment.

Baker filed his appeal with this Board and urged the grounds of equity and downward change in value under sections 441.37(1) and 441.35. We note Baker's claim of downward change in value in an assessment year is akin to a challenge on market value, a ground he pled before the Board of Review. *See Dedham Co-op Ass'n v. Carroll County Bd. of Review*, 206 WL 1750300 (Iowa Ct. App. 2006). Accordingly, we consider his appeal on the grounds of equity and over-assessment. In Baker's opinion, he is not assessed equally with similar dwelling and land size. He surveyed sales within a fifteen block area of his home and found no sale prices within the past twelve months as high as the assessed values of the properties sold. He reports a neighboring property at 906 27th Street is nearly identical to his dwelling and has better interior finish, but is assessed for \$395,200 which is less than his assessment.

We have reviewed Baker's list of area sales he offered to show that assessments are all higher than recent sale prices. We note that five of the sale prices were higher than the assessment, two sale prices were lower than the assessment and one sale was for the assessed value. This exhibit does not support Baker's assertion that this data shows a general pattern of over-assessment in his area.

Baker listed four properties he considered comparable to demonstrate his property is assessed inequitably. Three of the four properties were two-story dwellings, the fourth was a one-story dwelling with upper level finish making these properties not comparable to Baker's one-story home. One property, located at 906 27th Street, is a ranch similar to Baker's dwelling in size, style, age,



grade, basement size, and other amenities. The major differences are the 27th Street property has 1289 square feet of basement finish, less than Baker's 2040 square feet of basement finish, and is in above-normal condition. According to the Board of Review appraiser analysis, the difference in amount of basement finish accounts for over a \$22,000 variance in value by the cost approach used in the analysis. The considerable difference in basement finish between the subject property and the compared property is a reasonable explanation for Baker's higher dwelling assessment and does not show inequity. Reviewing all the evidence, we find substantial evidence is lacking to support Baker's contention his property is inequitably assessed or over-assessed.

### *Conclusion of Law*

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2009). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or

comparable properties in normal transactions are also to be considered in arriving at market value. *Id.* If sales are not available, “other factors” may be considered in arriving at market value. § 441.21(2). The assessed value of the property “shall be one hundred percent of its actual value.” § 441.21(1)(a).

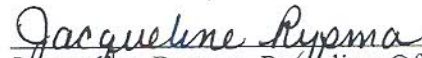
To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The gist of this test is ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1). The evidence does not support a claim of inequity.

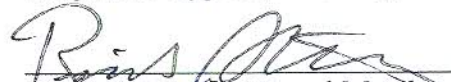
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Baker failed to present evidence which supports his claim of over-assessment.

Viewing the evidence as a whole, we determine Baker has failed to prove by a preponderance of the evidence that his property is inequitably assessed or over-assessed as of January 1, 2009. Therefore, we affirm the property assessment as determined by the Board of Review. The Appeal Board determines that the property assessment value as of January 1, 2009, is \$411,500, representing \$52,900 in land value and \$358,600 in dwelling value.

THE APPEAL BOARD ORDERS that the January 1, 2009, assessment as determined by the Polk County Board of Review, is affirmed.

Dated this 9 day of June 2010.

  
Jacqueline Rypma, Presiding Officer

  
Richard Stradley, Board Member

  
Karen Oberman, Board Chair

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Certificate of Service

The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on 6-4, 2010

By: ☒ U.S. Mail ☐ FAX  
☐ Hand Delivered ☐ Overnight Courier  
☐ Certified Mail ☐ Other

Signature: [Handwritten Signature]